

**Exhibit 1**

**Reduced and Reclassified Claims**

JOANN Inc. Case No. 25-10068  
Ninth Omnibus Substantive Claims Objection  
Ex. 1 - Reduced and Reclassified Claims

ASSERTED

MODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
NIPKOW AND KOBELT INC.	7706	Jo-Ann Stores, LLC	503(b)(9)	\$377,003.62	Jo-Ann Stores, LLC	503(b)(9)	\$115,000.00
HALPERIN BATTAGLIA BENZUA, LLP		Jo-Ann Stores, LLC	Unsecured	\$680,002.19	Jo-Ann Stores, LLC	Unsecured	\$942,005.81
ATTN: KEARA WALDRON 40 WALL STREET 37TH FLOOR NEW YORK, NY 10005			Subtotal	\$1,057,005.81		Subtotal	\$1,057,005.81

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.
